

# LOUISIANA

DEPARTMENT of REVENUE

## Claim for Refund of Overpayment

*Louisiana Revised Statute 47:1621 et seq.*

**Mail to:**

Louisiana Department of Revenue  
 Taxpayer Compliance Division-SSEW  
 P.O. Box 66362  
 Baton Rouge, LA 70896-6362  
 Phone: (225) 219-2270  
 Email: [LDRTax.Refunds@LA.gov](mailto:LDRTax.Refunds@LA.gov)

**This form cannot be used as a substitute for the filing of an amended return (see instructions).**

**PLEASE PRINT OR TYPE.**

Type of Tax <input type="checkbox"/> Excise <input type="checkbox"/> Motor Fuels <input type="checkbox"/> Sales/Use <input type="checkbox"/> Withholding <input type="checkbox"/> Other _____		Period(s)	
Taxpayer Legal Name (If taxpayer is corporation, enter corporation name.)		Louisiana Account Number	
Taxpayer Trade Name		Telephone	
Address			
City		State	ZIP
Represented by (Give name and title.)			
Contact Email Address		Power of Attorney Attached? <input type="checkbox"/> Yes <input type="checkbox"/> No	

1. Total amount of tax paid for the period	\$ _____
2. Amount of tax due for the period	\$ _____
3. Amount of tax requested to be refunded	\$ _____
4. Less: vendor's compensation received on original return (sales tax refunds only) for:	
A. Periods prior to July 2013	\$ _____
B. Periods July 2013 to March 2016	\$ _____
C. Periods April 2016 going forward	\$ _____
<b>Total vendor's compensation received on original return</b> (Total Lines A, B, and C)	\$ _____
5. Net Tax Refund Request	\$ _____

**This refund is claimed for the following reasons:**

Under penalty of perjury, I declare that I have examined this claim for refund and accompanying documents, and to the best of my knowledge and belief it is true, correct, and complete.	
Taxpayer Signature	Date (dd/mm/yyyy)

**INSTRUCTIONS**  
**Claim for Refund of Overpayment (R-20127)**

**General Information**

The Louisiana Department of Revenue has limited authority to issue refunds of overpayments. The Department can only refund an overpayment if there is express statutory authority to issue the refund.

Act 446 (HB 756) of the 2016 Regular Session enacted R.S. 47:1520.2 to require electronic filing of all schedules and invoices for all sales tax refund claims of \$25,000 or more and for all refund claims made by a tax preparer on behalf of the taxpayer, regardless of the amount of the refund requested. See Revenue Information Bulletin No. 16-040. Send an email to [LDRTax.Refunds@LA.gov](mailto:LDRTax.Refunds@LA.gov) to request that a secure portal be opened for sending documentation electronically.

If your refund request is a natural disaster refund request, you must use Form R-1362, or a pollution control device refund, you must use Form R-1050. These forms are available on our website or by contacting the Department.

This form should be used to file refund claims for Excise tax, Motor Fuels tax, Sales/Use tax, Withholding tax and certain other taxes designated by the Taxpayer Compliance Division. Do not use this form as a substitute for the filing of an amended return or to correct an error on a previously filed tax return. **Claims for refunds of Severance Tax must be filed electronically in the form of an amended return.**

**Amended sales/use tax returns should be filed for the following reasons:**

1. Gross sales of tangible personal property reported on Line 1 are greater or less than reported on the original return.
2. Cost of tangible personal property reported on Line 2 is greater or less than reported on the original return.
3. Leases, rentals, or services reported on Line 3 are greater or less than reported on the original return.
4. Total allowable deductions as reported on Line 5 (Schedule A) are greater or less than reported on the original return.
5. Excess tax collected on Line 8 is greater or less than reported on the original return.
6. If for any reason, the amounts reported on an original sales and use tax return change, an amended return must be filed.

**Specific Instructions**

1. Check the appropriate tax box.
2. Fill in the tax periods included in the refund claim.
3. Taxpayer's Legal name. If the taxpayer is a corporation, enter the legal corporation name.
4. Louisiana revenue account number – self-explanatory.
5. Taxpayer's trade name.
6. Business street address – self-explanatory.
7. City, State, Zip Code – self-explanatory.
8. Telephone – telephone contact number of claimant and/or claimant's representative.
9. Name of claimant or business hired to submit claim information. **Please submit a power of attorney form with the refund claim.**
10. Contact email address - self-explanatory.
11. Box 1 – total tax paid on the original return for the periods listed on the claim form.
12. Box 2 – total tax actually due for the periods listed on the claim form.
13. Box 3 – requested refund amount.
14. Box 4 – subtract vendor's compensation received on original return. This box applies only if the original sales/use tax return was filed and paid timely. Due to different rates, separate vendor's compensation for (A) periods prior to July 2013, (B) periods July 2013 to March 2016, and (C) periods starting April 2016 going forward.
15. Box 5 - Net Tax Refund Request – self-explanatory.
16. State reasons for refund request.

Please sign and date your refund request.